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Cess Act, 1880

Section 53 - Holder of rent-free land may object to valuation Within a reasonable time not exceeding thirty days after the issue of

section 52, the Collector shall sign a certificate to that effect, and such certificate shall be conclusive proof that the publication has been duly made. Section 53 Holder of rent-free land may object to valuation Within a reasonable time not exceeding thirty days after the issue of any process for the recovery of any sum due from him as cess under this chapter, the owner, holder or occupier of any such land may make before the Collector an objection to the valuation of his land as entered in the valuation- roll so published, and on such objection being made the Collector shall by such ways and means as to him shall seem expedient, ascertain and fix the annual value of the land in the possession of such owner, holder or occupier, and may alter such roll accordingly, and shall give notice of any such alteration the holder of the estate or tenure to which such roll relates: Provided that nothing in this section shall be taken to authorize the Collector to alter any return so as to show any area of land as held rent-free which the maker of such return can show to be accosted for by him in the return as rent-paying land.